सरकारी गजट, उत्तर प्रदेश

उत्तर प्रदेशीय सरकार द्वारा प्रकाशित

असाधारण

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संख्या 1285 ⁄ ग्यारह-2-20-9(42)-17-उ०प्र० जी०एस०टी० नियमावली-2017-आदेश(160)-2020

लखनऊ, 2 नवम्बर, 2020

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अधिसूचना

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उत्तर प्रदेश माल और सेवा कर अधिनियम, 2017 (उत्तर प्रदेश अधिनियम संख्या 1 सन् 2017) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करके राज्यपाल, परिषद् की सिफारिशों पर, एतद्द्वारा उत्तर प्रदेश माल और सेवा कर नियमावली, 2017 का अग्रतर संशोधन करने के लिये निम्नलिखित नियमावली बनाती हैं, अर्थात् :–

उत्तर प्रदेश माल और सेवा कर (छियालीसवां संशोधन) नियमावली, 2020

1-(1) यह नियमावली उत्तर प्रदेश माल और सेवा कर (छियालीसवां संशोधन) नियमावली, 2020 कही जायेगी। _{संक्षिप्त नाम और प्रारम्भ}

(2) यह तारीख 30 जुलाई, 2020 से प्रवृत्त हुयी समझी जायेंगी।

2-उत्तर प्रदेश माल और सेवा कर नियमावली, 2017 में, प्रारूप जीएसटी आईएनवी-01 के स्थान पर निम्नलिखित प्रारूप रख दिया जायेगा, अर्थात् :–

''प्रारूप जीएसटी आईएनवी–01

(नियम 48 देखिये)

Format/Schema for e-Invoice

Note 1: Cardinality means whether reporting of the item (s) is mandatory or optional as explained below :

0..1 : It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1 : It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references*.

Note 2: Field specification Number (Max length: m, n) indicates 'm' places before decimal point and 'n' places after decimal point. For example, Number (Max length: 3,3) will have the format 999.999

Schema (Version 1.1)

Sr. No.	Technical name of the field	Cardi-nality (0..1/1..1/ 0..n/1..n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1	2	3	4	5	6	7	8
1	**Basic Details**	1..1		**Mandatory**			**Header for Basic Details**
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dca 8Oe74332 17......ba 40 13750f 20 46f229	This will be a unique reference number for the invoice. However, the supplier will not be populating this field. The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Type __ Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/ SEZWP/ SEZWOP/ EXPWP/ EXPWOP/ DEXP	This will be the code to identify type of supply. B2B: Business to Business B2C: Business to Consumer

1	2	3	4	5	6	7	8
							SEZWP: To SEZ with Payment
SEZWOP: To SEZ without Payment
EXPWP: Export with Payment
EXPWOP: Export without Payment
DEXP: Deemed Export
1.3	Document_ Type_code	1..1	Code for Document Type	Mandatory	Enumerated List	INV/CRN/ DBN	Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note.
1.4	Document_ Num	1..1	Document Number	Mandatory	String (Max Length: 16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_ Date	1..1	Document Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/ YYYY"
1.6	Additional_ Currency_ Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR.
One such additional cuurency may be used in the invoice, as per list published under ISO 4217 standard.
List published and updated from time to time at https:// www.icegate.gov.in/ Webappl/CUR_ENQ
1.7	Reverse_ Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_ Applicabili ty_despite_ Supplier and_ Recipient_ located_in_ same_ State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length:1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2	**Document_ period_**	**0..1**		**Optional**			**Header for Document Period**

1	2	3	4	5	6	7	8
2.1	Document_ Period_Start_ Date	1..1	Document Period Start Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the start date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*
2.2	Document_ Period_End_ Date	1..1	Document Period End Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*
3	**Preceding Document/ Contract Reference**	**0..1**		**Optional**			**Header for Preceding Document/Contract Reference**
3.1	**Preceding Document Reference**	**0..n**		**Optional**			**Sub-header for Preceding Document Reference**
3.1.1	Preceding_ Document_ Number	1..1	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. *(This field is mandatory only if this section is selected)*
3.1.2	Preceding_ Document_ Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/ YYYY)	21/07/2019	Date of preceding document/invoice. *(This field is mandatory only if this section is selected)*
3.1.3	Other_ Reference	0..1	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference *e.g.* specific branch, their user ID, their employee ID, sales centre reference *etc.*
3.2	**Receipt/ Contract References**	**0..n**		**Optional**			**Sub-header for Receipt/Contract References**
3.2.1	Receipt_ Advice_ Reference	0..1	Receipt Advice Reference	Opitional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, *in lieu of* advance.
3.2.2	Receipt_ Advice_ Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of issue of receipt advice for advance

1	2	3	4	5	6	7	8
3.2.3	Tender_or_ Lot_ Reference	0..1	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJA N2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or Tender.
3.2.4	Contract_ Reference	0..1	Contract Reference	Optional	String (Max length:20)	CONT 230 72019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract.
3.2.5	External_ Reference	0..1	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_ Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any specific project.
3.2.7	PO_Ref_ Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO/1	This is the reference number of Purchase Order.
3.2.8	PO_Ref_ Date	0..1	PO Reference Date	Optional	String (DD/MM/ YYYY)	21/07/2019	This is the date of Purchase Order.
4	**Supplier Information**	**1..1**		**Mandatory**			**Header for Supplier Information**
4.1	Supplier_ Legal_ Name	1..1	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZLtd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_ Trade_Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, *i.e.* Business Name, other than legal name
4.3	Supplier_ GSTIN	1..1	GSTIN of Supplier_	Mandatory	String (Length:15)	29AADFV 7589C1ZX	GSTIN of the Supplier
4.4	Supplier_ Address 1	1..1	Supplier Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/ Flat no., Road/Street, Locality *etc.*)
4.5	Supplier_ Address 2	0..1	Supplier Address 2	Optional	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/ Flat no., Road/Street, Locality *etc.*), if any
4.6	Supplier_ Place	1..1	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/ Town/ Village)
4.7	Supplier_ State_Code	1..1	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https:// www.icegate.gov.in/ Webappl/STATE E NQ

1	2	3	4	5	6	7	8
4.8	Supplier_ Pincode	1..1	Supplier Pincode	Mandatory	Number (Length:6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_ Phone	0..1	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_ E-mail	0..1	Supplier e-mail	Optional	String (Max length:100)	Supplier @abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) Pattern
5	**Recipient Information**	**1..1**		**Mandatory**			**Header for Recipient Information**
5.1	Recipient_ Legal_ Name	1..1	Recipient Legal Name	Mandatory	String (Max length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN
5.2	Recipient_ Trade_ Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_ GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR 1832 C1ZX, URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_of_ Supply_State_ Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https:// www.icegate.gov.in/ Webappl/STATE ENQ
5.5	Recipient_ Address 1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/ Flat no., Road/Street, Locality *etc.*)
5.6	Recipient_ Address 2	0..1	Recipient Address 2	Optional	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Recipient (Building/ Flat no., Road/Street, Locality *etc.*), if any
5.7	Recipient_ Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_ State_Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient List published and updated from time to time at https:// www.icegate.gov.in/ Webappl/STATE ENQ
5.9	Recipient_ Pincode	0..1	Recipient Pincode	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.

1	2	3	4	5	6	7	8
5.10	Country_ Code_of_ Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2/Indian Customs EDI system. List published and updated from time to time at https:// www.icegate.gov.in/ Webappl/COUNTRY ENQ
5.11	Recipient_ Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_ e-mail ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	billing @xyz.com	e-mail ID of the Recipient as per REGEX (Regular Expressions) pattern
6	**Payee Information**	**0..1**		**Optional**			**Header for Payee Information**
6.1	Payee_ Name	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_ Bank_ Account_ Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	38685017 47262	Bank Account Number of Payee
6.3	Mode_of_ Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer *etc.*
6.4	Bank_ Branch_ Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_ Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_ Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_ Transfer_ Terms	0.1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_ Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7	**Delivery information**	**0..1**	**s**	**Optional**			**Header for Delivery Information**
7.1	Ship_To_ Details	0..1	Ship to Details	Optional	Refer A 1.0		*Details of location to which the supply has to be delivered.*
s7.2	Dispatch_ From_Details	0..1	Dispatch From Details	Optional	Refer A 1.1		*Details of location from where supply has to be dispatched.*
8	**Invoice Item Details**	**1..n**		**Mandatory**			**Header for Invoice Item Details**
8.1	Item_List	1..n	Item List	Mandatory	Refer A 1.2		*Provides information about the goods and services being invoiced.*

1	2	3	4	5	6	7	8
9	**Document Total**	**1..1**		**Mandatory**			**Header for Document Total Details**
9.1	Document_ Total_Details	1..1	Document Total Details	Mandatory	Refer A 1.3		*Details of document total including taxes.*
10	**Extra Information**	**0..1**		**Optional**			**Header for Extra Information**
10.1	Tax_ Scheme	1..1	Tax Scheme	Mandatory	String (Max length:10)	GST	To specify the tax/levy applicable-GST (*This field is mandatory only if this section is selected*)
10.2	Remarks	0..1	Remarks	Optional	String (Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the invoice as a whole *e.g.* reasons for any correction or assignment note in case the invoice has been factored *etc.*
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes : https://www.icegate. gov.in/Webappl/ LOCATION ENQ Non-EDI Port Codes; https://www.icegate. gov.in/Webappl/ nonlocation det all.jsp
10.4	Shipping_ Bill_ Number	0..1	Shipping Bill Number	Optional	String (Max length:20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.

1	2	3	4	5	6	7	8
10.5	Shipping_ Bill_Date	0..1	Shipping Bill Date	Optional	String (DD/MM/ YYYY)	3/12/2020	Date of Shipping Bill as per Indian Customs EDI Systems (ICES)
10.6	Export_ Duty_ Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_ Can_ Opt_ Refund	0..1	Supplier Can Opt Refund	Optional	String (Length:1)	Y/N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_ GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length:15)	29ABCCR18 32C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11	**Additional_ Supporting_ Document**	**0..n**		**Optional**			**Header for Additional Supporting Documents**
11.1	Additional_ Supporting_ Documents_ URL	0..1	Additonal Supporting Documents URL	Optional	String (Max length:100)	http://www.x yz.com/abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_ Supporting_ Documents_ base 64	0..1	Additional Supporting Document in base 64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base 64 encoded format.
11.3	Additional_ Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers *etc.*	Any additional information, names values, data *etc.* that is specific for the Supplier-Recipient transaction *e.g.* CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF *etc.*
12	**E-way Bill Details**	**0..1**		**Optional**			**Header for e-way Bill Details**
12.1	Transporter_ ID	0..1	Transporter ID	Optional	String (length: 15)	29AADFV75 89C1ZO	Registration/ Enrolment Number of the transporter *(This field is required if Part-A of E-waybill has to be generated)*
12.2	Trans_ Mode	0..1	Mode of Transportation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air, 4 for Ship *(This field is required if Part-B of e-way bill is also to be generated)*

1	2	3	4	5	6	7	8
12.3	Trans_ Distance	1..1	Distance of Trans-portation	Mandatory	Number (Max length:4)	200	Distance of Transportation (*This field is mandatory only if this section is selected*)
12.4	Transporter_ Name	0..1	Transporter Name	Optional	String (Max length:100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_ Doc_No.	0..1	Transport Document Number	Optional	String (Max length:15)	As/34/746	Transport Document Number (*This field is mandatory if mode of Transport is Rail or Air or Ship*)
12.6	Trans_ Doc_ Date	0..1	Transport Document Date	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of Transport Document. (*This field is mandatory if mode of Transport is Rail or Air or Ship*)
12.7	Vehicle_ No.	0..1	Vehicle Number	Optional	String (Max length:20)	KA12KA 1234 or KA12K 1234 or KA123456 or KAR1234	Vehicle Registration Number (*This field is mandatory if mode of Transport is Road*)
12.8	Vehicle_ Type	0..1	Vehicle Type	Optional	Enumeration List	O/R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular (*This field is mandatory if Part-B of e-way bill is also to be generated*)
A 1.0	**Ship To Details**	**0..1**		**Optional**			**Header for Annexure-A 1.0: Ship To Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Optional or Mandatory**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A. 1.0.1	Ship To_ legal_ Name	1..1	Ship To Legal Name	Mandatory	String (Max length:100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. (*This field is mandatory only if this section is selected*)
A.1. 0.2	Ship To_ Trade_ Name	0..1	Ship To Trade Name	Optional	String (Max length:100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1. 0.3	Ship To_ GSTIN	0..1	Ship To GSTIN	Optional	String (length:15)	36AABCT22 23L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1. 0.4	Ship To_ Address1	1..1	Ship To Address1	Mandatory	String (Max length:100)	Flat no. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to (*This field is mandatory only if this section is selected*)

1	2	3	4	5	6	7	8
A.1. 0.5	Ship To_ Address2	0..1	Ship To Address 2	Optional	String (Max length:100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to.
A.1. 0.6	Ship To_ Place	1..1	Ship To Place	Mandatory	String (Max length:100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. (*This field is mandatory only if this section is selected*)
A.1. 0.7	Ship To_ Pin code	1..1	Ship to Pincode	Mandatory	Number (Max length:6)	560001	PIN code of the location to which the supplies are shipped to. (*This field is mandatory only if this section is selected*)
A.1. 0.8	Ship To_ State_ Code	1..1	Ship to State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. (List publised and updated from time to time at https:// www.icegate.gov.in/ Webappl/STATE ENQ (*This field is mandatory only if this section is selected*)
A 1.1	**Dispatch from Details**	**0..1**		**Optional**			**Header for Annexure A 1.1: Dispatch From Details**
Sr. No.	**Parameter Name**	**Cardi- nality**	**Description**	**Whether Mandatory or Optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1. 1.1	Dispatch From_ Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched *(This field is mandatory only if this section is selected)*
A.1. 1.2	Dispatch From_ Address 1	1..1	Dispatch From Address 1	Mandatory	String (Max length:100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. (*This field is mandatory only if this section is selected*)
A.1. 1.3	Dispatch From_ Address 2	0..1	Dispatch From Address 2	Optional	String (Max length:100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1. 1.4	Dispatch From_ Place	1..1	Dispatch From Place	Mandatory	String (Max lenght: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched. (*This field is mandatory only if this section is selected*)

1	2	3	4	5	6	7	8
A. 1. 1.5	Dispatch From_ State_ Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https:// www.icegate.gov.in/ Webappl/STATE ENQ (*This field is mandatory only if this section is selected*)
A. 1. 1.6	Dispatch From_ Pincode	1..1	Dispatch From Pincode	Mandatory	Number (length:6)	560087	Pincode of the locality of entity from where goods are dispatched. (*This field is mandatory only if this section is selected*)
A 1.2	**Item Details**	**1..n**		**Mandatory**			**Header for Annexure A 1.2: Item Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Mandatory or Optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A. 1. 2.1	Sl_No.	1..1	Serial Number	Mandatory	String (Max length:6)	1,2,3	Serial number of the item
A. 1. 2.2	Item_ Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2. 3	Is_Service	1..1	Service	Mandatory	String (length:1)	Y/N	Specify whether supply is service or not.
A.1.2. 4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length:8)	1122	To enter applicable HSN/SAC Code of Goods/Service
A.1.2. 5	Batch Details	0..1		Optional	*Refer A 1.4*		*Some manufacturers may mention batch details (in section A 1.4)*
A. 1. 2. 6	Barcode	0..1	Barcode	Optional	String (Max length:30)	b123	Barcode, if any, of the item.
A.1. 2.7	Quantity	0..1	Quantity	Optional	Number (Max length:10,3)	10	The quantity of items to be mentioned in the invoice. *This is mandatory only in case of goods.*
A.1. 2.8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length:10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1. 2.9	Unit_Of_ Measurement	0..1	Unit of Measure-ment	Optional	String (Max length:8)	Box	The unit of Measurement (UOM), if any, applicable on invoiced goods.

1	2	3	4	5	6	7	8
A.1.2.10	Item_Price	1..1	Item Price	Mandatory	Number (Max length12,3)	500.5	Price per unit item.
A.1.2.11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length:12,2)	5000	The gross price of an item (cost multiplied by quantity-rounded off to 2 decimal), exclusive of taxes.
A.1.2.12	Item_Discount_Amount	0..1	Item Discount Amount	Optional	Number (Max length:12,2)	10.25	Discount amount, if any, for the item.
A.1.2.13	Pre_Tax_Value	0..1	Pre-Tax Value	Optional	Number (Max length:12,2)	99.00	if pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (*e.g.* new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value.
A.1.2.14	Item_Taxable_value	1..1	Item Taxable Value	Mandatory	Number (Max length:12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2.15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max length:12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, them CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/ UTGST should be reported.

1	2	3	4	5	6	7	8
A.1.2.17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max length:12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UTGST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length:12,2)	650.00	Amount of SGST/UTGST payable per item (rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1 2.19	Comp_Cess_ Rate_Ad_ Valorem	0..1	Compen-sation Cess Rate, Ad_ Valorem	Optional	Number (Max length:3,3)	2.5%	*Ad valorem* Rate of GST Compensation Cess, applicable, if any
A1.2.20	Comp_Cess_ Amt_Ad_ Valorem	0..1	Compen-sation Cess Amount Ad Valorem	Optional	Number (Max length:12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) *(based on value of the item)*
A1.2.21	Comp_Cess_ Amt_Non_Ad _ Valorem	0..1	Compen-sation Cess Amount, Non Ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item *(i.e. specific cess amount computed based on quantity number etc.)*
A1.2.22	State_Cess_ Rate_ad_ Valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length:3,3)	1.5%	*Ad valorem* Rate of State/UT Cess, applicable, if any
A1.2.23	State_Cess_ Amt_Ad_ Valorem	0..1	State Cess Amount, ad Valorem	Optional	Number (Max length:12,2)	43.00	State /UT Cess amount, ad valorem (based on value of the item)
A1.2.24	State_Cess_ Amt_Non_Ad _ Valorem	0..1	State Cess Amount, *non Ad Valorem*	Optional	Number (Max length:12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item (*i.e. specific cess amount computed based on quantity number etc.)*
A.1.2.25	Other_Charges _ Item_Level	0..1	Other Charges (item level)	Optional	Number (Max length:12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, *e.g.* in case of pure agent reimbursement.

1	2	3	4	5	6	7	8
A.1.2.26	Purchase_Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length:50)	746/ABC/01	Reference of Purchase Order Line
A.1.2.27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length:12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1.2.28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, *e.g.* mobile phone sold in India could be manufactured in other country. Code of country of export as per ISO 3166-1 alpha-2/Indian Customs EDI System (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRYENQ
A.1.2.29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length:20)	553	Serial number, in case of each item having a unique number.
A.1.2.30	*Product_Attribute_Details*	*O..n*	*Optional*	*Refer A.1.5*			*Attribute details of product*
A 1.3	**Document Total Details**	**1..1**		**Mandatory**			**Header for Annexure A 1.3: Document Total Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Mandatory or Optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.3.1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length:14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length:14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory it is marked as 'optional'*
A.1.3.3	CGST_Amt_Total	0..1	Total CGST Amount	Optional	Number (Max length:14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional/mandatory, it is marked as 'optional'*

1	2	3	4	5	6	7	8
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length:14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As it is conditional/mandatory, it is marked as 'optional'*
A.1.3.5	Comp_Cess_Amt_Total	0..1	Total Compen-sation Cess Amount	Optional	Number (Max length:14,2)	24.95	Total GST Compensation Cess amount for the invoice *(ad valorem as well as non-ad valorem)*
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length:14,2)	5.45	Total State cess amount for the invoice *(ad valorem as well as non-ad valorem)*
A.1.3.7	Discount_Amt_Invoice_Level	0..1	Invoice Level Discount Amount	Optional	Number (Max length:14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
A.1.3.8	Other_Charges_Invoice_Level	0..1	Other Charges Invoice Level	Optional	Number (Max length:14,2)	200.00	This is other charges, if any, applicable on total invoice value
A.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length:2,2)	31.21	This is round off amount of total invoice value
A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandatory	Number (Max length:14,2)	745249678.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length:14,2)	$5729.65	The total value of invoice in Additional Currency
A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due	0..1	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	**Batch Details**	**0..1**		**Optional**			**Header for Annexure A 1.4: Batch Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Mandatory or Optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.4.1	Batch_Number	1..1	Batch Number	Mandatory	String (Max length:20)	673927	Certain set of manufactures may mention batch number details. *(This field is mandatory only if this section is selected)*

1	2	3	4	5	6	7	8
A. 1. 4.2	Batch_Expiry_ Date	0..1	Batch Expiry Date	Optional	String (DD/MM/ YYYY)	21/11/2019	Expiry Date of the Batch, if any
A. 1. 4.3	Warranty_ Date	0..1	Warranty Date	Optional	String (DD/MM/ YYYY)	21/11/2019	Warranty Date for the Item, if any
A 1.5	**Attribute Details of Item**	**0..n**		**Optional**			**Header for Annexure A 1.5: Attribute Details of Item**
Sr. No.	**Parameter Name**	**Cardi- nality**	**Description**	**Whether Mandatory or Optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A. 1. 5.1	Attribute_ Name	0..1	Attribute Name	Optional	String (Max length:100)	Colour	Attribute Name of the item.
A. 1. 5.2	Attribute_ Value	0..1	Attribute Value	Optional	String (Max length:100)	Red, green, *etc.*	Attribute Value of item.".

आज्ञा से,

आलोक सिन्हा,

अपर मुख्य सचिव।

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IN pursuance of the provision of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Government notification no. 1285/XI-2-20-9(42)/17-U.P. GST Rules-2017-order-(160)-2020, dated November 02, 2020:

No. 1285/XI-2-20-9(42)/17-U.P.GST Rules-2017-order-(160)-2020
Dated Lucknow, November 2, 2020

IN exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following rules further to amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely :–

THE UTTAR PRADESH GOODS AND SERVICES TAX (FORTY SIXTH AMENDMENT) RULES, 2020

1..(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Forty Sixth Amendment) Rules, 2020.

Short title and commencement

(2) They shall be deemed to have come into force with effect from July 30, 2020.

2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, for FORM GST INV-01, the following form shall be *substituted*, namely :–

"FORM GST INV-1

(See Rule 48)

Format/Schema for e-Invoice

Note 1: Cardinality means whether reporting of the item (s) mandatory or optional as explained below :

0..1 : It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1 : It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, previous invoice reference is optional but if required one can mention many previous invoice references.

Note 2: Field specification Number (Max length: m, n) indicates 'M' places before decimal point and 'N' places after decimal point. For example, Number (Max length: 3,3) will have the format 999.999

Schema (Version 1.1)

Sr. No.	Technical name of the field	Cardi-nality (0..1/1..1/ 0..n/1..n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1	2	3	4	5	6	7	8
1	Basic Details	1..1		Mandatory			Header for Basic Details
1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dca 8Oe74332 17......ba 40 13750f 20 46f229	This will be a unique reference number for the invoice. **However, the supplier will not be populating this field.** The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Type __ Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/ SEZWP/ SEZWOP/ EXPWP/ EXPWOP/ DEXP	This will be the code to identify type of supply. B2B: Business to Business B2C: Business to Consumer SEZWP: To SEZ with Payment SEZWOP: To SEZ without Payment EXPWP: Export with Payment EXPWOP: Export without Payment DEXP: Deemed Export
1.3	Document-Type_code	1..1	Code for Document Type	Mandatory	Enumerated List	INV/CRN/ DBN	Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note.

1	2	3	4	5	6	7	8
1.4	Document_ Num	1..1	Document number	Mandatory	String (Max Length: 16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/ UTGST Rules.
1.5	Document_ date	1..1	Document date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/ YYYY"
1.6	Additional_ Currency_ Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional cuurency may be used in the invoice, as per list publised under ISO 4217 standard. List published and updated from time to time at https:// www.icegate.gov.in/ Webappl/CUR_ENQ
1.7	Reverse_ Charge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_ Applicabili ty_despite_ Supplier and_ Recipient_ located_in_ same_ State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length:1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2	**Document_ period_**	**0..1**		**Optional**			**Header for Document Period**
2.1	Document Period Start Date	1..1	Document Period Start Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the start date of the document period (delivery/Invoice period), (*This field is mandatory only if this section is selected*)
2.2	Document_ Period_End_ Date	1..1	Document Period End Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period). (*This field is mandatory only if this section is selected*)

1	2	3	4	5	6	7	8
3.	**Preceding Document/ Contract Reference**	**0..1**		**Optional**			**Header for Preceding Document/Contract Reference**
3.1	**Preceding Document Reference**	**0..n**		**Optional**			**Sub-header for Preceding Document Reference**
3.1.1	Preceding_ Document_ Number	1..1	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. *(This field is mandatory/only if this section is selected)*
3.1.2	Preceding_ Document_ Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/ YYYY)	21/07/2019	Date of Preceding document/invoice. *(This field is mandatory/only if this section is selected)*
3.1.3	Other_ Reference	0..1	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	**Receipt/ Contract References**	**0..n**		**Optional**			**Sub-header for Receipt/Contract References**
3.2.1	Receipt_ Advice_ Reference	0..1	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_ Advice_ Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of issue of receipt advice for advance
3.2.3	Tender_or_ Lot_ Reference	0..1	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJ A N2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_ Reference	0..1	Contract Reference	Optional	String (Max length:20)	CONT 230 72019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract.
3.2.5	External_ Reference	0..1	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.

1	2	3	4	5	6	7	8
3.2.6	Project_ Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any specific project.
3.2.7	PO_Ref_ Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO/1	This is the reference number of Purchase order.
3.2.8	PO_Ref_ Date	0..1	PO Reference Date	Optional	String (DD/MM/ YYYY)	21/07/2019	This is the date of Purchase Order.
4	**Supplier information**	**1..1**		**Mandatory**			**Header for Supplier Information**
4.1	Supplier_ Legal_ Name	1..1	Supplier Legal Name	Mandatory	String (Max length:100)	XYZLtd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_ Trade_Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business name, other than legal name
4.3	Supplier_ GSTIN	1..1	GSTIN of Supplier_	Mandatory	String (Length:15)	29AADFV 7589C1ZX	GSTIN of the Supplier
4.4	Supplier Address 1	1..1	Supplier Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/ Flat no., Road/Street, Locality etc.)
4.5	Supplier_ Address 2	0..1	Supplier Address 2	Optional	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartment, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/ Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_ Place	1..1	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/ Town/ Village)
4.7	Supplier_ State_Code	1..1	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https:/ www.icegate.gov.in/ Webappl/STATE E N Q
4.8	Supplier_ Pincode	1..1	Supplier Pincode	Mandatory	Number (Length:6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_ Phone	0..1	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_ e-mail	0..1	Supplier e-mail	Optional	String (Max length:100)	Supplier @abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) Pattern
5	**Recipient information**	**1..1**		**Mandatory**			**Header for Recipient Information**
5.1	Recipient_ Legal Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQRPvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_ Trade Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.

1	2	3	4	5	6	7	8
5.3	Recipient_ GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR 1832 C1ZX , URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_of Supply_State_ Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated list	29,96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https// www.icegate.gov.in/ Webappl/STATE_E NQ
5.5	Recipient_ Address 1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/ Flat no., Road/Street, Locality etc.)
5.6	Recipient_ Address 2	0..1	Recipient Address 2	Optional	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any of the Recipient (Building/ Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_ Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_ State_Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient. List Published and updated from time to time at https://www.icegate.go v.in/Webappl/STATE_ E NQ
5.9	Recipient_ Pin code	0..1	Recipient Pin code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. in case of export, Pincode need not be mentioned.
5.10	Country_ Code_of_ Export	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2/Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov. in/Webappl/COUNTRY_ E NQ
5.11	Recipient_ Phone	0..1	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_ e-mail-ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	billing @xyz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern

1	2	3	4	5	6	7	8
6	**Payee Information**	**0..1**		**Optional**			**Header for Payee Information**
6.1	Payee_ Name	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_ Bank_ Account_ Number	0..1	Payee Bank Account Number	Optional	String (Max length:18)	38685017472 62	Bank Account Number of Payee
6.3	Mode_of_ Payment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc.
6.4	Bank_ Branch_ Code	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN98765 43	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_ Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_ Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_ Transfer_ Terms	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_ Terms	0..1	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any to specify a direct debit.
6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7	**Delivery Information**	**0..1**		**Optional**			**Header for Delivery information**
7.1	*Ship_To Details*	*0..1*	*Ship to Details*	*Optional*	*Refer A 1.0*		*Details of location to which the supply has to be delivered.*
7.2	*Dispatch From Details*	*0..1*	*Dispatch From Details*	*Optional*	*Refer A 1.1*		*Details of location from where supply has to be dispatched.*
8	**Invoice item Details**	**1..n**		**Mandatory**			**Header for invoice item Details**
8.1	*Item List*	*1..n*	*Item List*	*Mandatory*	*Refer A 1.2*		*Provides information about the goods and services being invoiced.*
9	**Document Total**	**1..1**		**Mandatory**			**Header for document Total Details**
9.1	*Document Total Details*	*1..1*	*Document Total Details*	*Mandatory*	*Refer A 1.3*		*Details of document total including taxes.*
10	**Extra Information**	**0..1**		**Optional**			**Header for Extra Information**
10.1	Tax_ Scheme	1..1	Tax Scheme	Mandatory	String (Max length:10)	GST	To specify the tax/levy applicable-GST (*This field is mandatory only if this section is selected*)

1	*2*	3	4	*5*	6	7	8
10.2	Remarks	0..1	Remarks	Optional	String (Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes : https://www.icegate.gov.in/Webappl/ LOCATION ENQ Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/ nonlocation det all.jsp
10.4	Shipping_ Bill_ Number	0..1	Shipping Bill Number	Optional	String (Max length:20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_ Bill_Date	0..1	Shipping Bill Date	Optional	String (DD/MM/ YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI Systems (ICES)
10.6	Export_ Duty_ Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_ Can_ Opt_ Refund	0..1	Supplier Can Opt Refund	Optional	String (Length:1)	Y/N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_ GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length:15)	29ABCCR1 832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11	**Additional_ Supporting_ Document**	**0..n**		**Optional**			**Header for Additional Supporting Documents**

1	2	3	4	5	6	7	8
11.1	Additional_ Supporting_ Documents_ URL	0..1	Additonal Supporting Documents URL	Optional	String (Max length:100)	http://www. xyz.com/ abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_ Supporting_ Documents_ base 64	0..1	Additional Supporting Document in base 64	Optional	String (Max length: 1000)	Base64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_ Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers etc.	Any additional information, names values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc.
12	**E-way Bill Details**	**0..1**		**Optional**			**Header for e-way Bill Details**
12.1	Transporter_ ID	0..1	Transporter ID	Optional	String (length: 15)	29AADFV7 589C1ZO	Registration/ Enrollment Number of the transporter *(This field is required if Part-A of E-waybill has to be generated)*
12.2	Trans_ Mode	0..1	Mode of Transportation	Optional	Enumerated list	1/2/3/4	Option to be provided base on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air; 4 for Ship *(This field is required if Part-B of e-way bill is also to be generated)*
12.3	Trans_ Distance	1..1	Distance of Trans-portation	Mandatory	Number (Max length:4)	200	Distance of Transportation *(This field is mandatory only if this section is selected)*
12.4	Transporter_ Name	0..1	Transporter Name	Optional	String (Max length:100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_ Doc_No.	0..1	Transport Document Number	Optional	String (Max length:15)	As/34/746	Transport Document Number *(This field is mandatory if mode of Transport is Rail or Air or Ship)*
12.6	Trans_ Doc_ Date	0..1	Transport Document Date	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of Transport Document . *(This field is mandatory if mode of Transport is Rail or Air or Ship)*
12.7	Vehicle_ No.	0..1	Vehicle Number	Optional	String (Max length:20)	KA12KA 1234 or KA12K 1234 or KA123456 or KAR1234	Vehicle Registration Number *(This field is mandatory if mode of Transport is road)*

1	2	3	4	5	6	7	8
12.8	Vehicle_ Type	0..1	Vehicle Type	Optional	Enumeration List	O/R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular (*This field is mandatory if Part-B of e-way bill is also to be generated*)
A1.0	**Ship To Details**	**0..1**		**Optional**			**Header for Annexure-A 1.0: Ship To Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Optional or Mandatory**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A. 1.0.1	Ship To_ legal_ Name	1..1	Ship To legal Name	Mandatory	String (Max length:100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. (*This field is mandatory only if this section is selected*)
A.1. 0.2	Ship To_ Trade_ Name	0..1	Ship To Trade Name	Optional	String (Max length:100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1. 0.3	Ship To_ GSTIN	0..1	Ship To GSTIN	Optional	String (length:15)	36AABCT2 223L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1. 0.4	Ship To_ Address1	1..1	Ship To Address1	Mandatory	String (Max length:100)	Flat no. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to (*This field is mandatory only if this section is selected*)
A.1. 0.5	Ship To_ Address2	0..1	Ship To Address 2	Optional	String (Max length:100)	Flat No. 2 Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to
A.1. 0.6	Ship To_ Place	1..1	Ship To Place	Mandatory	String (Max length:100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. (*This field is mandatory only if this section is selected*)
A.1. 0.7	Ship To_ Pin code	1..1	Ship to Pincode	Mandatory	Number (Max length:6)	560001	PIN code of the location to which the supplies are shipped to. (*This field is mandatory only if this section is selected*)
A.1. 0.8	Ship To_ State_ Code	1..1	Ship to State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. (List published and updated from time to time at https://www.icegate. gov.in/Webappl/STATE ENQ (*This field is mandatory only if this section is selected*)
A 1.1	**Dispatch from Details**	**0..1**		**Optional**			**Header for Annexure A 1.1: Dispatch From Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Mandatory or Optional**	**Field Specification**	**Sample Value**	**Explanatory Notes**

1	2	3	4	5	6	7	8
A.1.1.1	Dispatch From_ Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.2	Dispatch From_ Address 1	1..1	Dispatch From Address 1	Mandatory	String (Max length:100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. *(This field is mandatory only is this section is selected)*
A.1.1.3	Dispatch From_ Address 2	0..1	Dispatch From Address 2	Optional	String (Max length:100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	Dispatch From_ Place	1..1	Dispatch From Place	Mandatory	String (Max lenght:100)	Bangalore	Place(City/Town/Village) of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.5	Dispatch From_ State_ Code	1..1	Dispatch From State Code	Mandatory	Enumerated list	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. (List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ (*This field is mandatory only if this section is selected*)
A.1.1.6	Dispatch From_ Pincode	1..1	Dispatch From Pincode	Mandatory	Number (lenght:6)	560087	Pincode of the locality of entity from where goods are dispatched. *(This field is mandatory only if this section is selected)*
A 1.2	**Item Details**	**1..n**		**Mandatory**			**Header for Annexure A 1.2: Item Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Mandatory or Optional**	**Field Specification**	**Sample Value**	**Explanatory Notes**
A.1.2.1	Sl.No.	1..1	Serial Number	Mandatory	String (Max length:6)	1,2,3	Serial number of the item
A.1.2.2	Item Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is Service	1..1	Service	Mandatory	String (length:1)	Y/N	Specify whether supply is service or not
A.1.2.4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length:8)	1122	To enter applicable HSN/SAC Code of Goods/Service
A.1.2.5	**Batch Details**	**0..1**		**Optional**	***Refer A 1.4***		***Some manufacturers may mention batch details (in section A 1.4)***

1	2	3	4	5	6	7	8
A. 1. 2. 6	Barcode	0..1	Barcode	Optional	String (Max length:30)	b123	Barcode, if any, of the item.
A.1. 2.7	Quantity	0..1	Quantity	Optional	Number (Max length:10,3)	10	The quantity of items to be mentioned in the invoice. *This is mandatory only in case of goods.*
A.1. 2.8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length:10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1. 2.9	Unit_Of _Measurement	0..1	Unit of Measure-ment	Optional	String (Max length:8)	Box	The unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1. 2.10	Item_Price	1..1	Item Price	Mandatory	Number (Max length:12,3)	500.5	Price per unit item.
A. 1. 2.11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length:12,2)	5000	The gross price of an item (cost multiplied by quantity-rounded off to 2 decimal), exclusive of taxes.
A.1. 2.12	Item_Discount_ Amount	0..1	Item Discount Amount	Optional	Number (Max length:12,2)	10.25	Discount amount, if any, for the item.
A.1.2. 13	Pre_Tax_ Value	0..1	Pre-Tax Value	Optional	Number (Max length:12,2)	99.00	if pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exhange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value.

1	2	3	4	5	6	7	8
A.1.2.14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length:12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2.15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST Amt	0..1	IGST Amount	Optional	Number (Max length:12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/ UTGST should be reported.
A.1.2.17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max length:12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UTGST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length:12,2)	650.00	Amount of SGST/UTGST payable per item (rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1.2.19	Comp_Cess_Rate_Ad_Valorem	0..1	Compen-sation Cess Rate, Ad_Valorem	Optional	Number (Max length:3,3)	2.5%	*Ad valorem* Rate of GST Compensation Cess, applicable, if any
A1.2.20	Comp_Cess_Amt_Ad_Valorem	0..1	Compen-sation Cess Amount, Ad Valorem	Optional	Number (Max length:12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) *(based on value of the item)*
A1.2.21	Comp_Cess_Amt_Non_Ad_Valorem	0..1	Compen-sation Cess Amount, Non Ad Valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item (*i.e. specific cess amount computed based on quantity number etc.*)
A1.2.22	State_Cess_Rate_ad_Valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length:3,3)	1.5%	*Ad valorem* Rate of State/UT Cess, applicable, if any

1	2	3	4	5	6	7	8
A1.2.23	State_Cess_Amt_Ad_Valorem	0..1	State Cess Amount, ad Valorem	Optional	Number (Max length:12,2)	43.00	State /UT Cess amount, ad valorem (*based on value of the item*)
A1.2.24	State_Cess_Amt_Non_Ad_Valorem	0..1	State Cess Amount, *non ad Valorem*	Optional	Number (Max length:12,2)	12.00	State/Ut Cess amount, computed on the basis other than value of item (*i.e. specific cess amount computed based on quantity, number etc.*)
A.1.2.25	Other_Chargs_Item_Level	0..1	Other Charges (item Level)	Optional	Number (Max length:12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, e.g.in case of pure agent reimbursement.
A.1.2.26	Purchase_Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length:50)	746/ABC/01	Reference of Purchase order line
A.1.2.27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length:12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1.2.28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, *e.g.* mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1alpha-2/Indian Customs EDI System (ICES). List published and updated from time to time at https://www.icegate.gov.in Webappl/COUNTRY_ENQ
A.1.2.29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length:20)	553	Serial number, in case of each item having a unique number.
A.1.2.30	*Product_Attribute_Details*	*O..n*	*Optional*		*Refer A 1.5*		*Attribute details of product*
A 1.3	**Document Total Details**	**1..1**		**Mandatory**			**Header for Annexure A 1.3: Document Total Details**
Sr. No.	**Parameter Name**	**Cardi-nality**	**Description**	**Whether Mandatory or Optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.3.1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length:14,2)	768439.35	This is the sum of the taxable values of all the items in the document.

1	2	3	4	5	6	7	8
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length:14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory it is marked as 'optional'*
A.1.3.3	CGST_Amt_Total	0..1	Total CGST Amount	Optional	Number (Max length:14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory, it is marked as 'optional'*
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length:14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As it is conditional mandatory, it is marked as 'optional'*
A.1.3.5	Comp_Cess_Amt_Total	0..1	Total Compen-sation Cess Amount	Optional	Number (Max length:14,2)	24.95	Total GST Compensation Cess amount for the invoice *(ad valorem as well as non-ad valorem)*
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length:14,2)	5.45	Total State cess amount for the invoice *(ad valorem as well as non-ad valorem)*
A.1.3.7	Discount_Amt_Invoice_Leval	0..1	Invoice Level Discount Amount	Optional	Number (Max length:14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
A.1.3.8	Other_Charges_Invoice_Leval	0..1	Other Charges (Invoice Leval)	Optional	Number (Max length:14,2)	200.00	This is other charges, if any, applicable on total invoice value
A.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length:2,2)	31.21	This is round off amount of total invoice value

1	2	3	4	5	6	7	8
A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandatory	Number (Max length:14,2)	745249678.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length:14,2)	$5729.65	The total value of invoice in Additional Currency
A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due	0..1	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A1.4	**Batch Details**	**0..1**		**Optional**			**Header for Annexure A 1.4: Batch Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether Mandatory or Optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.4.1	Batch_Number	1..1	Batch Number	Mandatory	String (Max Length:20)	673927	Certain set of manufacturers may mention batch number details. *(This field is mandatory only if this section is selected)*
A.1.4.2	Batch_Expiry_Date	0..1	Batch Expiry Date	Optional	String (DD/MM/YYYY)	21/11/2019	Expiry date of the Batch, if any.
A.1.4.3	Warranty_Date	0..1	Warranty Date	Optional	String (DD/MM/YYYY)	21/11/2019	Warranty date for the Item, if any.
A 1.5	**Attribute Details of Item**	**0..n**		**Optional**			**Header for Annexure A 1.5: Attribute Details of Item**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether Mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.5.1	Attribute_Name	0..1	Attribute Name	Optional	String (Max Length:100)	Colour	Attribute Name of the item.
A.1.5.2	Attribute_Value	0..1	Attribute Value	Optional	String (Max Length:100)	Red, green, etc.	Attribute Value of item.".

By order,

ALOK SINHA,

Apar Mukhya Sachiv.